

CERTIFICATE

2020

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

**Salt Creek Watershed #104, Kansas**

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted

as the maximum expenditures for the various funds for the year 2020; and

(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

| Table of Contents:                      |               | Page No.   | 2020 Adopted Budget                             |                               |                         |
|---|---------------|------------|---|-------------------------------|-------------------------|
|   |               |            | Budget Authority for Expenditures               | Amount of 2019 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2020 |               | 2          |   |                               |                         |
| Allocation of MVT, RVT & 16/20M Veh     |               | 3          |   |                               |                         |
| Schedule of Transfers                   |               | 4          |   |                               |                         |
| Statement of Indebt. & Lease/Purchase   |               | 5          |   |                               |                         |
| <b>Fund</b>                             | <b>K.S.A.</b> |            |   |                               |                         |
| General                                 | 0             | 6          | 565,292   | 50,595                        |                         |
| Debt Service                            | 10-113        |            |   |                               |                         |
|   |               |            |   |                               |                         |
|   |               |            |   |                               |                         |
|   |               |            |   |                               |                         |
|   |               |            |   |                               |                         |
| <b>Totals</b>                           |               | xxxxxxxxxx | 565,292   | 50,595                        |                         |
| Budget Summary                          |               | 7          | Resolution required? Vote publication required? |                               | No                      |
| Neighborhood Revitalization Rebate      |               |            |   |                               |                         |

Assisted by:

D. Scot Loyd, CPA, CGFM,

Jan Nolde, CPA, CFE, CGV

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| Final Assessed Valuation: | County Clerk's Use Only    |
|---------------------------|----------------------------|
| Osage County              |                            |
| Lyons County              |                            |
| 0                         |                            |
| 0                         |                            |
| 0                         |                            |
| Total Assessed Valuation  | 0                          |
|                           | November 1, 2019 Valuation |

*Donald S. Loyd*  
*Patrick S. Bean*

Attest: \_\_\_\_\_ 2019

County Clerk

Governing Body

No assurance is provided.

Salt Creek Watershed #104, Kansas  
Osage County

**Computation to Determine Limit for 2020**

|   | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2019 budget | + \$ 50,816    |
| 2. Debt service levy in 2019 budget     | - \$ 0         |
| 3. Tax levy excluding debt service      | \$ 50,816      |

**2019 Valuation Information for Valuation Adjustments**

|  |                   |  |
|--|-------------------|--|
| 4. New improvements for 2019:  | + 161,371         |  |
| 5. Increase in personal property for 2019:   |                   |  |
| 5a. Personal property 2019   | + 176,407         |  |
| 5b. Personal property 2018   | - 156,188         |  |
| 5c. Increase in personal property (5a minus 5b)  | + 20,219          |  |
|  | (Use Only if > 0) |  |
| 6. Valuation of property that has changed in use during 2019:  | 29,722            |  |
| 7. Total valuation adjustment (sum of 4, 5c, 6)  | 211,312           |  |
| 8. Total estimated valuation July, 1, 2019   | 16,082,253        |  |
| 9. Total valuation less valuation adjustment (8 minus 7)   | 15,870,941        |  |
| 10. Factor for increase (7 divided by 9)   | 0.01331           |  |
| 11. Amount of increase (10 times 3)  | + \$ 677          |  |
| 12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)  | \$ 51,493         |  |
| 13. Debt service levy in this 2020 budget  | 0                 |  |
| 14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)   | 51,493            |  |
| 15. Consumer Price Index for all urban consumers for calendar year 2018  | 0.025             |  |
| 16. Consumer Price Index adjustment (3 times 15)   | \$ 1,270          |  |
| 17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ 52,763         |  |

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2019<br>Budgeted Funds | Tax Levy Amount in<br>2019 Budget | Allocation for Year 2020 |     |            |          |            |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
|                        |                                   | MVT                      | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General                | 50,816                            | 4,873                    | 152 | 241        | 176      | 54         |
| Debt Service           | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
|                        | 0                                 | 0                        | 0   | 0          | 0        | 0          |
| Total                  | 50,816                            | 4,873                    | 152 | 241        | 176      | 54         |

County Treas Motor Vehicle Estimate

4,873

County Treas Recreational Vehicle Estimate

152

County Treas 16/20M Vehicle Estimate

241

County Treas Commercial Vehicle Tax Estimate

176

County Treas Watercraft Tax Estimate

54

MVT Factor 0.09589

RVT Factor 0.00299

16/20M Factor 0.00474

Comm Veh Factor 0.00346

Watercraft Factor 0.00106

No assurance is provided.



| Type of Debt        | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2019 | Date Due |           | Amount Due 2019 |           | Amount Due 2020 |           |
|---------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
|                     |               |                 |               |                                | Interest | Principal | Interest        | Principal | Interest        | Principal |
| General Obligation: |               |                 |               |                                |          |           |                 |           |                 |           |
| None                |               |                 |               |                                |          |           |                 |           |                 |           |
| Total G.O.          |               |                 |               | 0                              |          |           |                 |           |                 |           |
| Revenue Bonds:      |               |                 |               |                                |          |           |                 |           |                 |           |
| None                |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Revenue       |               |                 |               | 0                              |          |           |                 | 0         | 0               | 0         |
| Other:              |               |                 |               |                                |          |           |                 |           |                 |           |
| None                |               |                 |               |                                |          |           |                 |           |                 |           |
| Total Other         |               |                 |               | 0                              |          |           |                 | 0         | 0               | 0         |
| <b>Total</b>        |               |                 |               | <b>0</b>                       |          |           |                 | <b>0</b>  | <b>0</b>        | <b>0</b>  |

[illegible]

\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General                | Prior Year<br>Actual for 2018 | Current Year<br>Estimate for 2019 | Proposed Budget<br>Year for 2020 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1          | 466,803                       | 479,938                           | 507,701                          |
| Receipts:                                |                               |                                   |                                  |
| Ad Valorem Tax                           | 48,319                        | 50,816                            | xxxxxxxxxxxxxxxxxx               |
| Delinquent Tax                           | 1,193                         | 500                               | 500                              |
| Motor Vehicle Tax                        | 4,488                         | 4,785                             | 4,873                            |
| Recreational Vehicle Tax                 | 137                           | 110                               | 152                              |
| 16/20M Vehicle Tax                       | 0                             | 252                               | 241                              |
| Commercial Vehicle Tax                   | 0                             | 241                               | 176                              |
| Watercraft Tax                           | 0                             | 59                                | 54                               |
| LAVTR                                    | 0                             | 0                                 | 0                                |
| In Lieu of Taxes (IRB)                   |                               |                                   |                                  |
| Interest on Idle Funds                   | 6,011                         | 1,000                             | 1,000                            |
| Neighborhood Revitalization Rebate       |                               |                                   | 0                                |
| Miscellaneous                            |                               |                                   |                                  |
| Does misc. exceed 10% of Total Receipts  |                               |                                   |                                  |
| <b>Total Receipts</b>                    | <b>60,148</b>                 | <b>57,763</b>                     | <b>6,996</b>                     |
| <b>Resources Available:</b>              | <b>526,951</b>                | <b>537,701</b>                    | <b>514,697</b>                   |
| Expenditures:                            |                               |                                   |                                  |
| Operating/Const Costs                    | 10,833                        | 10,000                            | 50,000                           |
| Contracted Services                      | 35,563                        | 20,000                            | 20,000                           |
| Capital Expenditures                     | 0                             | 0                                 | 150,000                          |
| Water Quality Initiative                 | 0                             | 0                                 | 50,000                           |
| Cash Forward (2020 column)               |                               |                                   | 295,292                          |
| Miscellaneous                            | 617                           |                                   |                                  |
| Does misc. exceed 10% Total Expenditure: |                               |                                   |                                  |
| <b>Total Expenditures</b>                | <b>47,013</b>                 | <b>30,000</b>                     | <b>565,292</b>                   |
| Unencumbered Cash Balance Dec 31         | 479,938                       | 507,701                           | xxxxxxxxxxxxxxxxxx               |
| 2018/2019/2020 Budget Authority Amount   | 516,757                       | 569,078                           | 565,292                          |
| Non-Appropriated Balance                 |                               |                                   |                                  |
| Total Expenditure/Non-Appr Balance       |                               |                                   | 565,292                          |
| Tax Required                             |                               |                                   | 50,595                           |
| Delinquent Comp Rate: 0.0%               |                               |                                   | 0                                |
| Amount of 2019 Ad Valorem Tax            |                               |                                   | 50,595                           |

No assurance is provided.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Salt Creek Watershed #104, Kansas**  
Osage County

will meet on August 21, 2019 at 7:00 PM at Bank of Osage City, Osage City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Robert Samsel residence and will be available at this hearing.

## SUPPORTING COUNTIES

Osage County (home county) Lyons County

## BUDGET SUMMARY

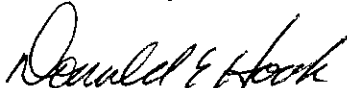
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND                | Prior Year Actual 2018 |                  | Current Year Estimate for 2019 |                  | Proposed Budget Year for 2020     |                               |                    |
|---------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
|                     | Expenditures           | Actual Tax Rate* | Expenditures                   | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2019 Ad Valorem Tax | Estimate Tax Rate* |
| General             | 47,013                 | 3.162            | 30,000                         | 3.146            | 565,292                           | 50,595                        | 3.146              |
| Totals              | 47,013                 | 3.162            | 30,000                         | 3.146            | 565,292                           | 50,595                        | 3.146              |
| Less: Transfers     | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures    | 47,013                 |                  | 30,000                         |                  | 565,292                           |                               |                    |
| Total Tax Levied    | 49,301                 |                  | 50,816                         |                  | xxxxxxxxxxxxx                     |                               |                    |
| Assessed Valuation: | 15,588,532             |                  | 15,550,613                     |                  | 16,082,253                        |                               |                    |

### Outstanding Indebtedness,

| Jan 1,            | 2017 | 2018 | 2019 |
|-------------------|------|------|------|
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

  
Watershed Officer

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Watershed District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 18, 2019, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Watershed District resides in, to calculate the tax levy needed to support the Watershed District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Watershed District's control that would effect the above assumptions.



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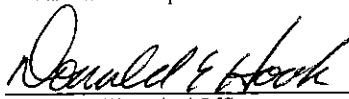
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| Totals              | 47,013                 | 3.162            | 30,000                         | 3.146            | 565,292                           | 50,595                        | 3.146              |
| Less: Transfers     | 0                      |                  | 0                              |                  | 0                                 |                               |                    |
| Net Expenditures    | 47,013                 |                  | 30,000                         |                  | 565,292                           |                               |                    |
| Total Tax Levied    | 49,301                 |                  | 50,816                         |                  | xxxxxxxxxxxxx                     |                               |                    |
| Assessed Valuation: | 15,588,532             |                  | 15,550,613                     |                  | 16,082,253                        |                               |                    |

### Outstanding Indebtedness,

| Jan 1,            | 2017 | 2018 | 2019 |
|-------------------|------|------|------|
| G.O. Bonds        | 0    | 0    | 0    |
| Revenue Bonds     | 0    | 0    | 0    |
| Other             | 0    | 0    | 0    |
| Lease Pur. Princ. | 0    | 0    | 0    |
| Total             | 0    | 0    | 0    |

\*Tax rates are expressed in mills.

  
Watershed Officer

No assurance is provided.

2020

**Notice of Vote - Burlingame Cemetery, Kansas**

In adopting the 2020 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2019 budget, adjusted by the 2018 CPI for all urban consumers.